



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 80

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-III

ELECTION COMMISSION OF INDIA

Nirvachan Sadan,
Ashoka Road,
New Delhi-110001

Dated the 31st January, 2018

11th Magha, 1939 (Saka)

NOTIFICATION

No.EL.26/2018/27.-WHEREAS, in accordance with the provisions of clause (1) of Article 172 of the Constitution of India, the existing Legislative Assembly of the State of Meghalaya, unless sooner dissolved, shall continue upto and including the 6th March, 2018, and shall thereafter stand dissolved on the expiration of its duration; and

Whereas, in terms of sub-section (1) of Section 15 of the Representation of the People Act, 1951 (43 of 1951), a general election has to be held for the purpose of constituting a new Legislative Assembly of the State;

Now, therefore, as recommended by the Election Commission of India in pursuance of sub-section (2) of Section 15 of the said Act, the Governor of the State of Meghalaya is hereby pleased to call upon all Assembly Constituencies in the State, to elect members to the Legislative Assembly of the State, in accordance with the provisions of the said Act and Rules and Orders made thereunder.

By order and in the name of Governor,

Y. TSERING,

Chief Secretary to the Government of Meghalaya.

ELECTION COMMISSION OF INDIA

Nirvachan Sadan,
Ashoka Road,
New Delhi-110001

Dated the 31st January, 2018
11th Magha, 1939 (Saka)

NOTIFICATION

No.464/MEGH-LA/2018.-WHEREAS, the Governor of the State of Meghalaya has, by notification issued under sub-section (2) of Section 15 of the Representation of the People Act, 1951 (43 of 1951) and published in the Official Gazette of the State on the 31st January, 2018, been pleased to call upon all Assembly Constituencies in the State, to elect members to the Legislative Assembly of the State, in accordance with the provisions of the said Act and of the Rules and Orders made thereunder;

Now, therefore, in pursuance of Sections 30 and 56 of the said Act, the Election Commission of India hereby-

(A) appoints, with respect to the said election in each of the constituencies,-

- (a) the 7th February, 2018 (Wednesday), as the last date for making nominations;
- (b) the 8th February, 2018 (Thursday), as the date for the scrutiny of nominations;
- (c) the 12th February, 2018 (Monday), as the last date for the withdrawal of candidatures;
- (d) the 27th February, 2018 (Tuesday), as the date on which a poll shall, if necessary be taken; and
- (e) the 5th March, 2018 (Monday), as the date before which the election shall be completed; and

(B) fixes the hours from 7.00 A.M. to 4.00 P.M., as the hours during which the poll shall, if necessary, be taken on the date specified above, for the election.

By order,

STANDHOPE YUHLUNG,
PRINCIPAL SECRETARY
ELECTION COMMISSION OF INDIA.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 81

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 25th January, 2018.

No.LB.23/LA/2015/38. - It is hereby notified for general information that **Shri Michael T. Sangma**, Member, Meghalaya Legislative Assembly who has been elected from **45-Tikrikilla (ST)** Constituency, West Garo Hills, Meghalaya has resigned his Membership with effect from **19th January, 2018 (A. N.)**.

The Hon'ble Speaker has accepted his resignation.

T. D. SANGMA,

Secretary,

Meghalaya Legislative Assembly.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 82

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T) 65/2017/Pt.I/33. - In exercise of the powers conferred by sub-section (1) of section 6 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the "MGST Act"), on the recommendations of the Council, the Government of Meghalaya hereby specifies that the officers appointed under the respective Central Goods and Services Tax Act, 2017 (hereafter in this notification referred to as "the said Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Act (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Act, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the MGST Act read with the rules made thereunder except rule 96 of the Meghalaya Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 83

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS(T) 65/2017/Pt.I/34. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as the 'said Act'), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 84

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T) 65/2017/Pt.I/35. - In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a composition supplier, in FORM GSTR-4, under sub-section (2) of section 39 of the said Act read with rule 62 of the Meghalaya Goods and Services Tax Rules, 2017 for the quarter July to September, 2017 till the 15th day of November, 2017.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,

Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 85

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T) 65/2017/Pt.I/36. - In pursuance of section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Meghalaya Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of October, 2017.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,

Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 86

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T)65/2017/Pt.I/37. - In exercise of the powers conferred by sub-section (1) of section 10 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification No.ERTS (T) 65/2017/22, dated 29th June, 2017 published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 109 dated 5th July, 2017, namely:-

In the said notification,-

- (i) for the words "seventy-five lakh rupees", the words, "one crore rupees" shall be substituted;
- (ii) for the words "fifty lakh rupees", the words, "seventy-five lakh rupees" shall be substituted;

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 87

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T)65/2017/Pt.I/38. - In exercise of the powers conferred by section 147 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely :-

Table

Sl. No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, -

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 88

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T) 65/2017/Pt.I/40. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby waives the late fee payable under section 47 of the said Act, for all registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of August and September, 2017 by the due date.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 89

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T) 65/2017/Pt.I/41. - In exercise of the powers conferred by sub-section (2) of section 23 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Meghalaya Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 - Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. (E), dated the 14th September, 2017.

Explanation - For the purposes of this notification, the expression "handicraft goods" means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Sl. No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201,4202,4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415,4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601,4602
8.	Paper mache articles	4823
9.	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63";
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61,62,63
15.	Coir products (including mats, mattresses)	5705,9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901,6909,6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503

28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97
29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter".

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,

Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 90

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No. ERTS (T) 65/2017/Pt.I/42. - In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Meghalaya Goods and Services Tax Rules, 2017, till 20th day of November, 2017.

2. This notification shall be deemed to have come into force from the 28th August, 2017.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 91

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st October, 2017.

No.ERTS (T)65/2017/Pt/43. - In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Meghalaya Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017 and September, 2017 till the 15th day of November, 2017.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 92

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 29th January, 2018.

No.LB.23/LA/2015/40. - It is hereby notified for general information that **Shri David A. Nongrum**, Member, Meghalaya Legislative Assembly who has been elected from **13-Mawryngkneng (ST)** Constituency, East Khasi Hills, Meghalaya has resigned his Membership with effect from **24th January, 2018 (A. N.)**.

The Hon'ble Speaker has accepted his resignation.

T. D. SANGMA,

Secretary,

Meghalaya Legislative Assembly.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 93

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-I

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 30th January, 2018.

No.LJ (B) 4/2018/32. - In exercise of the powers conferred by sub-section (1) of Section 20 of the Code of Criminal Procedure, 1973 the Governor of Meghalaya hereby appoint with immediate effect the following Officers as Executive Magistrates and further under sub-section (2) thereof, as Static Surveillance Team, Flying Squad in connection with the forthcoming General Election to the Meghalaya Legislative Assembly, 2018 for a period upto the end of Election process.

Sl. No.	Name of Officers and Designation	Jurisdiction of the conferment of the powers of Executive / Sector/ Zonal Magistrates	To be placed with District/Sub-Division
	FLYING SQUAD TEAM		
1.	Smti. Nazima Lyngdoh, AEE, State Rd. O/o C.E. PWD.	Within East Khasi Hills District, Shillong	Deputy Commissioner, East Khasi Hills District, Shillong
2.	Shri Kyrmen Shylla, Asstt. Architech O/o E. E. PWD Building.	-do-	-do-
3.	Shri Adelia Laitphlang Asstt. Chief Engineer (Design) O/o C.E. PWD (Building).	-do-	-do-
4.	Shri Well John Syiemiong, Under Secretary, Special Work Branch O/o Secretary, PWD.	-do-	-do-
5.	Shri Ekshor Basan Khyriem, A.E. (PHE) O/o EE, Electrical Division.	-do-	-do-
6.	Shri R. D. Pakyntien, AEE, PWD (B) Building Sub-Division.	-do-	-do-
7.	Shri Mui Pyrbot, AEE, PWD Mawmaram.	-do-	-do-

8.	Shri Grish Rangan, EE GSI Engineering Division, Survey of India.	-do-	-do-
9.	Shri Erwin S. Lyngdoh, EE. Shillong South Division, PWD.	-do-	-do-
10.	Smti. Banridor Sohtun, Dy. Director, Directorate of Census.	-do-	-do-
	RESERVE		
11.	A. Marak, Dy. Architech (Design) O/o EE Building PWD.	-do-	-do-
12.	Smti. B. Myllem Umlong, Asstt. Director EAO, Shillong.	-do-	-do-

E. M. DONN,

Joint Secretary to the Government of Meghalaya,
Law (B) Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 94

Shillong, Wednesday, January 31, 2018

11th Magha, 1939 (S. E.)

PART-I

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 30th January, 2018.

No.LJ (B). 4/2018/34. - In exercise of the powers conferred by sub-section (1) of Section 20 of the Code of Criminal Procedure, 1973, the Governor of Meghalaya hereby appoint with immediate effect the following Officers as Executive Magistrates and further under sub-section (2) thereof, as Static Surveillance Team, Flying Squad in connection with the forthcoming General Election to the Meghalaya Legislative Assembly, 2018, for a period upto the end of Election process.

Sl. No.	Name of Officers and Designation	Jurisdiction of the conferment of the powers of Executive / Sector/ Zonal Magistrates	To be placed with District/ Sub-Division
1.	Shri Salgra Ch. Marak, Enforcement Officer, GHADC.	Within West Garo Hills District, Tura.	Deputy Commissioner, West Garo Hills District, Tura.
2.	Shri Promod A. Sangma, Asstt. Research, District Urban Planner.	-do-	-do-
3.	Shri Grikjang Suny R. Marak, Fishery Officer, O/o Superintendent of Tura.	-do-	-do-
4.	Shri Rajendra Ksxir, Asstt. Director of Agriculture, Farmers Training Centre, Tura.	-do-	-do-
5.	Shri Welferson G. Momin, Sub-Inspector of School, SDSEO, Dadenggre.	-do-	-do-
6.	Shri Marma A. Sangma, Lecturer, Tura Government College.	-do-	-do-
7.	Shri Wealine M. Sangma, Asstt. Executive Engineer, PWD Building, Tura.	-do-	-do-
8.	Shri Hendrick P. N. Sangma, Executive Engineer, Urban Affairs, Tura.	-do-	-do-

9.	Shri Toridaptin Kynta Tiewsoh, Asstt. Urban Planner	-do-	-do-
10.	Shri Francish Ch. Sangma, Principal, ETC, Tura.	-do-	-do-
11.	Shri Tejan A. Momin, Lecturer, Tura Government College, Tura.	-do-	-do-

E. M. DONN,
Joint Secretary to the Government of Meghalaya,
Law (B) Department.